# LEGISLATIVE SERVICES AGENCY OFFICE OF FISCAL AND MANAGEMENT ANALYSIS

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#### FISCAL IMPACT STATEMENT

**LS 6559 NOTE PREPARED:** Feb 9, 2015

BILL NUMBER: SB 233 BILL AMENDED:

**SUBJECT:** Winter Holidays in Schools, Cities, and Towns.

FIRST AUTHOR: Sen. Smith J BILL STATUS: 2<sup>nd</sup> Reading - 1<sup>st</sup> House

FIRST SPONSOR:

FUNDS AFFECTED: X GENERAL IMPACT: State & Local

DEDICATED FEDERAL

<u>Summary of Legislation:</u> This bill provides that a school corporation may: (1) instruct students about the history of traditional winter celebrations; (2) allow the use of traditional greetings concerning the celebrations; and (3) display on school property scenes or symbols associated with traditional winter celebrations if certain conditions are met and the scenes or symbols do not include a message that encourages a particular religious belief. It requires the State Board of Education to develop guidelines to assist school corporations in developing appropriate instruction and displays.

The bill also provides that the legislative body of a city, including a consolidated city, or town may adopt an ordinance that: (1) allows employees to use traditional greetings concerning traditional winter celebrations; and (2) allows the display on city or town property scenes or symbols associated with traditional winter celebrations if certain conditions are met and the scenes or symbols do not include a message that encourages a particular religious belief.

Effective Date: July 1, 2015.

<u>Explanation of State Expenditures:</u> The State Board of Education should be able to carry out the requirements of this bill within existing resources.

#### **Explanation of State Revenues:**

**Explanation of Local Expenditures:** The fiscal impact on school corporations, cities, and towns would depend on local action. If a school corporation decides to display scenes or symbols as described in this bill and to instruct students accordingly, the resources needed would have to be met within its existing budget. In some cases, this could impact the amount of time devoted to other subjects.

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If a city, consolidated city, or town decides to display scenes or symbols as described in this bill, the resources needed would have to be met within its existing budget.

## **Explanation of Local Revenues:**

**State Agencies Affected:** State Board of Education.

**Local Agencies Affected:** School corporations; Legislative body of consolidated cities, cities, and towns.

### **Information Sources:**

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